

Amendment No. _____

Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 884

House Bill No. 519*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-4-1703, is amended by deleting subsections (a) and (b) and substituting instead the following:

(a)

(1) For purposes of this part, the tax year begins on June 1 of each year and ends on May 31 of the following year. The privilege tax established by this part is due and payable on June 1 of each tax year. Taxes paid after June 1 are delinquent.

(2) The privilege tax imposed by this part is:

For any tax year ending on or before May 31, 2023	\$400
For the tax year ending on May 31, 2024	\$300
For the tax year ending on May 31, 2025	\$200
For the tax year ending on May 31, 2026	\$100
For any tax year ending on or after May 31, 2027	\$0

(b) A person who is licensed or registered for two (2) or more professions taxed pursuant to this part is not required to pay more than one (1) tax in an amount set by subsection (a).

SECTION 2. Tennessee Code Annotated, Section 67-4-1703, is amended by adding the following as a new subsection (g):

(1) The tax shall not be levied upon the privilege of engaging in a vocation, profession, business, or occupation listed in § 67-4-1702 on or after June 1, 2026.



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(2) This subsection (g) does not absolve a taxpayer of liability for a tax duly levied by this part during any tax year ending before June 1, 2026.

SECTION 3. This act takes effect upon becoming a law, the public welfare requiring it, and applies to privilege taxes due and payable after May 31, 2023.

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AMEND Senate Bill No. 1874*

House Bill No. 1937

by deleting all language after the caption and substituting instead the following:

WHEREAS, in certain circumstances, the liability of a vendor with regard to this State's business tax depends on whether the vendor's customer is a wholesaler or a retailer; and

WHEREAS, the General Assembly intends to aid the administration of the business tax in this State; now, therefore,

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, Part 7, is amended by adding the following as a new section:

For purposes of aiding administration of the tax under this part, the department shall make available to every person that files a return under this part a certificate indicating whether the person reported the tax due for a location at the wholesaler rate or retailer rate as set forth in § 67-4-709. The certificate must be in a format that enables a customer to provide the certificate to a vendor as proof that the customer filed as a wholesaler or retailer. The certificate is effective from the original due date of the customer's underlying return until the due date of the customer's next return. For transactions occurring during the certificate's effective period, a vendor that receives a certificate from a customer can rely on the certificate for purposes of determining the vendor's liability under this part. Notwithstanding another law to the contrary, a vendor that receives a certificate from a customer shall not owe additional tax, nor be refunded tax, based on a retroactive change in the customer's status as a wholesaler or retailer for the period covered by the certificate.



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SECTION 2. This act takes effect January 1, 2023, the public welfare requiring it.